

3790 Department of Parks and Recreation

FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
0156 California Heritage Fund ^s			
BEGINNING BALANCE	\$62	\$60	\$60
Prior year adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$60</u>	<u>\$60</u>	<u>\$60</u>
FUND BALANCE	\$60	\$60	\$60
Reserve for economic uncertainties	60	60	60
0263 Off-Highway Vehicle Trust Fund ^s			
BEGINNING BALANCE	\$202,004	\$92,740	\$43,264
Prior year adjustments	<u>7,574</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$209,578</u>	<u>\$92,740</u>	<u>\$43,264</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
120900 Off-Highway Vehicle Fees	17,393	17,000	17,000
140600 State Beach and Park Service Fees	2,600	3,000	3,000
150300 Income From Surplus Money Investments	525	500	500
152300 Misc Revenue Frm Use of Property & Money	993	650	650
161400 Miscellaneous Revenue	6	10	10
162100 Delinquent Receivables-Cost Recoveries	1	1	1
164200 Parking Violations	42	50	50
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	4	5	5
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8352.6	54,738	53,420	52,994
TO0001 To General Fund per Chapters 22 & 32, Statutes of 2012	<u>-109,549</u>	<u>-</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>-\$33,247</u>	<u>\$74,636</u>	<u>\$74,210</u>
Total Resources	\$176,331	\$167,376	\$117,474
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	107	13	-
3790 Department of Parks and Recreation			
State Operations	51,697	59,902	67,357
Local Assistance	20,739	28,479	17,000
Capital Outlay	11,021	35,396	31,112
8880 Financial Information System for California (State Operations)	<u>27</u>	<u>322</u>	<u>49</u>
Total Expenditures and Expenditure Adjustments	<u>\$83,591</u>	<u>\$124,112</u>	<u>\$115,518</u>
FUND BALANCE	\$92,740	\$43,264	\$1,956
Reserve for economic uncertainties	92,740	43,264	1,956
0392 State Parks and Recreation Fund ^s			
BEGINNING BALANCE	\$58,213	\$73,340	\$56,043
Prior year adjustments	<u>1,106</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	<u>\$59,319</u>	<u>\$73,340</u>	<u>\$56,043</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
131700 Misc Revenue From Local Agencies	22	-	-
140600 State Beach and Park Service Fees (San Diego Coast District State Beaches, Vehicle Day Use Collection)	87,044	93,000	103,000

* Dollars in thousands, except in Salary Range.

3790 Department of Parks and Recreation

	2012-13*	2013-14*	2014-15*
150300 Income From Surplus Money Investments	197	275	275
152300 Misc Revenue Frm Use of Property & Money	17,168	15,000	15,000
161000 Escheat of Unclaimed Checks & Warrants	77	40	40
161400 Miscellaneous Revenue	246	350	350
161900 Other Revenue - Cost Recoveries	2	2	2
163000 Settlements/Judgments(not Anti-trust)	1,305	-	-
164200 Parking Violations	1,281	1,500	1,500
164600 Fines and Forfeitures	2	2	2
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Chapter 39, Statutes of 2012	7,000	-	-
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Item 3790-012-0061, various Budget Acts	26,649	26,649	26,649
FO0062 From Highway Users Tax Account, Transportation Tax Fund per Item 3790-011-0062, various Budget Acts	3,400	3,400	3,400
FO3117 From Alternative and Renewable Fuel and Vehicle Technology Fund per Item 3360-011-3117, Budget Act of 2012	3,000	-	-
TO3238 To State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund per Chapter 39, Statutes of 2012, Section 89	-15,340	-15,340	-
Total Revenues, Transfers, and Other Adjustments	<u>\$132,053</u>	<u>\$124,878</u>	<u>\$150,218</u>
Total Resources	<u>\$191,372</u>	<u>\$198,218</u>	<u>\$206,261</u>
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	239	28	-
3790 Department of Parks and Recreation (State Operations)	117,140	141,492	169,746
8880 Financial Information System for California (State Operations)	<u>653</u>	<u>655</u>	<u>107</u>
Total Expenditures and Expenditure Adjustments	<u>\$118,032</u>	<u>\$142,175</u>	<u>\$169,853</u>
FUND BALANCE	<u>\$73,340</u>	<u>\$56,043</u>	<u>\$36,408</u>
Reserve for economic uncertainties	73,340	56,043	36,408

0449 Winter Recreation Fund ^s

BEGINNING BALANCE	\$375	\$321	\$189
Prior year adjustments	<u>10</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$385	\$321	\$189
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
125600 Other Regulatory Fees	192	209	209
150300 Income From Surplus Money Investments	2	2	2
164200 Parking Violations	2	2	2
164300 Penalty Assessments	<u>2</u>	<u>2</u>	<u>2</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$198</u>	<u>\$215</u>	<u>\$215</u>
Total Resources	<u>\$583</u>	<u>\$536</u>	<u>\$404</u>
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>262</u>	<u>347</u>	<u>347</u>
Total Expenditures and Expenditure Adjustments	<u>\$262</u>	<u>\$347</u>	<u>\$347</u>
FUND BALANCE	<u>\$321</u>	<u>\$189</u>	<u>\$57</u>
Reserve for economic uncertainties	321	189	57

0577 Abandoned Watercraft Abatement Fund ^s

BEGINNING BALANCE	\$417	\$431	\$431
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* Dollars in thousands, except in Salary Range.

3790 Department of Parks and Recreation

	2012-13*	2013-14*	2014-15*
Prior year adjustments	14	-	-
Adjusted Beginning Balance	\$431	\$431	\$431
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0516 From Harbors and Watercraft Revolving Fund per Item 3680-112-0516, Budget Acts	850	-	-
FO0516 From Harbors and Watercraft Revolving Fund per Item 3790-112-0516, Budget Acts	-	775	1,000
Total Revenues, Transfers, and Other Adjustments	\$850	\$775	\$1,000
Total Resources	\$1,281	\$1,206	\$1,431
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3680 Department of Boating and Waterways (Local Assistance)	850	-	-
3790 Department of Parks and Recreation (Local Assistance)	-	775	1,350
Total Expenditures and Expenditure Adjustments	\$850	\$775	\$1,350
FUND BALANCE	\$431	\$431	\$81
Reserve for economic uncertainties	431	431	81

0952 State Park Contingent Fund ^N

BEGINNING BALANCE	\$18,644	\$19,560	\$12,560
Prior year adjustments	-271	-	-
Adjusted Beginning Balance	\$18,373	\$19,560	\$12,560
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
250300 Interest From Surplus Money Investment Fund	60	-	-
299600 Other Revenues	5,815	3,000	3,000
Total Revenues, Transfers, and Other Adjustments	\$5,875	\$3,000	\$3,000
Total Resources	\$24,248	\$22,560	\$15,560
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	4,688	10,000	10,000
Total Expenditures and Expenditure Adjustments	\$4,688	\$10,000	\$10,000
FUND BALANCE	\$19,560	\$12,560	\$5,560

3001 Public Beach Restoration Fund ^S

BEGINNING BALANCE	\$253	\$253	\$253
Prior year adjustments	-1	-	-
Adjusted Beginning Balance	\$252	\$253	\$253
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0516 From Harbors and Watercraft Revolving Fund per Item 3790-113-0516, Budget Act of 2014	-	-	2,950
FO0516 From Harbors and Watercraft Revolving Fund per Item 3680-113-0516, Budget Acts	350	-	-
Total Revenues, Transfers, and Other Adjustments	\$350	-	\$2,950
Total Resources	\$602	\$253	\$3,203
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3680 Department of Boating and Waterways (Local Assistance)	349	-	-
3790 Department of Parks and Recreation (Local Assistance)	-	-	2,950
Total Expenditures and Expenditure Adjustments	\$349	-	\$2,950
FUND BALANCE	\$253	\$253	\$253

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3790 Department of Parks and Recreation

	2012-13*	2013-14*	2014-15*
Reserve for economic uncertainties	253	253	253
3238 State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund ^s			
BEGINNING BALANCE	-	\$6,584	\$18,921
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
140600 State Beach and Park Service Fees	\$3,079	8,000	5,500
Transfers and Other Adjustments:			
FO0392 From State Parks and Recreation Fund per Chapter 39, Statutes of 2012, Section 89	15,340	15,340	-
Total Revenues, Transfers, and Other Adjustments	<u>\$18,419</u>	<u>\$23,340</u>	<u>\$5,500</u>
Total Resources	\$18,419	\$29,924	\$24,421
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	-	3	-
3790 Department of Parks and Recreation (State Operations)	<u>11,835</u>	<u>11,000</u>	<u>4,340</u>
Total Expenditures and Expenditure Adjustments	<u>\$11,835</u>	<u>\$11,003</u>	<u>\$4,340</u>
FUND BALANCE	\$6,584	\$18,921	\$20,081
Reserve for economic uncertainties	6,584	18,921	20,081
8076 State Parks Protection Fund ^N			
BEGINNING BALANCE	-	\$314	\$490
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161400 Miscellaneous Revenue	<u>\$314</u>	<u>200</u>	<u>200</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$314</u>	<u>\$200</u>	<u>\$200</u>
Total Resources	\$314	\$514	\$690
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	<u>-</u>	<u>24</u>	<u>24</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$24</u>	<u>\$24</u>
FUND BALANCE	\$314	\$490	\$666

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